

House Finance, Ways, and Means Subcommittee Am. #1

Amendment No. \_\_\_\_\_

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Signature of Sponsor

**FILED**

Date \_\_\_\_\_

Time \_\_\_\_\_

Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 35\***

**House Bill No. 135**

by deleting the effective date section and substituting instead the following:

SECTION 2. This act shall take effect July 1, 2020, the public welfare requiring it, and shall apply to all offenses committed on or after that date.



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Amendment No. \_\_\_\_\_

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Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 1409**

**House Bill No. 716\***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 55-10-401, is amended by adding the following as new subdivisions:

(4) The drug concentration in the person's blood includes any amount or active metabolite of a Schedule I controlled substance, as defined in §§ 39-17-405 and 39-17-406, or any amount or active metabolite of a controlled substance analogue, as defined in § 39-17-454; or

(5) The drug concentration in the person's blood includes any amount or active metabolite of one (1) of the following substances for which the person does not have an active current valid prescription issued by a licensed healthcare practitioner authorized to prescribe by the laws of the state:

(A) A Schedule II controlled substance, as defined in §§ 39-17-407 and 39-17-408;

(B) A Schedule III controlled substance, as defined in §§ 39-17-409 and 39-17-410;

(C) A Schedule IV controlled substance, as defined in §§ 39-17-411 and 39-17-412; or

(D) A Schedule V controlled substance, as defined in §§ 39-17-413 and 39-17-414.



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SECTION 2. Tennessee Code Annotated, Section 55-10-409(c)(1), is amended by adding the following as a new subdivision (G) and redesignating existing subdivision (G) accordingly:

(G) The person's regular healthcare provider and the person's child's regular healthcare provider; and

SECTION 3. Tennessee Code Annotated, Section 55-50-502(c)(3)(C), is amended by adding the following as a new subdivision (vii) and redesignating existing subdivision (vii) accordingly:

(vii) The person's regular healthcare provider and the person's child's regular healthcare provider; and

SECTION 4. Section 1 of this act shall take effect July 1, 2020, the public welfare requiring it, and shall apply to violations occurring on or after that date. All remaining sections of this act shall take effect upon becoming a law, the public welfare requiring it.

Amendment No. \_\_\_\_\_

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**AMEND Senate Bill No. 1033**

**House Bill No. 1191\***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 56, Chapter 7, is amended by adding the following as a new part:

**56-7-3501.**

As used in this part:

(1) "Group disability income protection policy" means a short-term or long-term group disability income protection policy instituted by an employer that:

(A) Provides income replacement benefits to an employee who is limited from working, or unable to work, for an extended period of time because of an injury or sickness; and

(B) Requires an employee covered under the policy to pay a premium; and

(2) "Reasonable time period" means at least thirty (30) days prior to, and again at least ten (10) days prior to, the initial payroll deduction of an employee's premium.

**56-7-3502.**

(a) An employer, as defined in § 50-1-702, may pre-enroll an employee in a group disability income protection policy and commence payroll deductions to pay a premium without obtaining affirmative agreement from an employee, if:



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(1) The employer discloses to the employee the terms of the group disability income protection policy, including the benefits, exclusions, and premiums payable under the policy; and

(2) The employer provides the employee with notice of the pre-enrollment and a reasonable time period for declining coverage under the policy.

(b) The information provided in accordance with subsection (a) must:

(1) Be in clear and conspicuous language; and

(2) Describe the process by which an employee may exercise the employee's right to decline coverage.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

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Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 1112\***

**House Bill No. 1266**

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

(a) As used in this section, "gun safe" means a locking container or other enclosure equipped with a padlock, key lock, combination lock, or other locking device that is designed and intended for the secure storage of one (1) or more firearms.

(b) There is exempt from the sales and use tax imposed by this chapter all sales of gun safes.

SECTION 2. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

(a) The exemption provided by this section shall be known as a "firearms sales tax holiday." The sale of any firearm is exempt from the tax imposed by this chapter if sold between 12:01 a.m. on the first Friday of July and 11:59 p.m. the following Sunday.

(b) Each retailer making exempt sales under this section shall report the amount of such sales to the commissioner on the retailer's sales and use tax returns.

(c) The exemption provided in this section shall be subject to the following provisions:

(1) A sale of eligible property under a layaway sale qualifies for exemption, if:

(A) Final payment on a layaway order is made by, and the property is given to, the purchaser during the exemption period; or



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(B) The purchaser selects the property and the retailer accepts the order for the item during the exemption period, for immediate delivery upon full payment, even if delivery is made after the exemption period;

(2) A discount by the seller reduces the sales price of the property and the discounted sales price determines whether the sales price is within a firearms sales tax holiday price threshold. A coupon that reduces the sales price is treated as a discount, if the seller is not reimbursed for the coupon amount by a third party. If a discount applies to the total amount paid by a purchaser, rather than to the sales price of a particular item, and the purchaser has purchased both eligible property and taxable property, the seller should allocate the discount based on the total sales price of the taxable property compared to the total sales price of all property sold in that same transaction;

(3) Articles that are normally sold as a single unit must continue to be sold in that manner. Such articles cannot be priced separately and sold as individual items in order to obtain the exemption;

(4) A rain check allows a customer to purchase an item at a certain price at a later time, because the particular item was out of stock. Eligible property that customers purchase during the exemption period with use of a rain check qualifies for the exemption, regardless of when the rain check was issued. Issuance of a rain check during the exemption period does not qualify eligible property for the exemption, if the property is actually purchased after the exemption period;

(5) The procedure for an exchange regarding a firearms sales tax holiday is as follows:

(A) If a customer purchases an item of eligible property during the exemption period, but later exchanges the item for a similar eligible item,

no additional tax is due, even if the exchange is made after the exemption period;

(B) If a customer purchases an item of eligible property during the exemption period, but after the exemption period has ended, the customer returns the item and receives credit on the purchase of a different item, the appropriate sales tax is due on the sale of the newly purchased item; and

(C) If a customer purchases an item of eligible property before the exemption period, but during the exemption period the customer returns the item and receives credit on the purchase of a different item of eligible property, no sales tax is due on the sale of the new item, if the new item is purchased during the exemption period;

(6) Delivery charges, including shipping, handling, and service charges, are part of the sales price of eligible property. For the purpose of determining a firearms sales tax holiday price threshold, if all the property in a shipment qualifies as eligible property and the sales price for each item in the shipment is within the firearms sales tax holiday price threshold, then the seller does not have to allocate the delivery, handling, or service charge to determine if the price threshold is exceeded. The shipment is considered a sale of eligible products. If the shipment includes eligible property and taxable property, including an eligible item with a sales price in excess of the price threshold, the seller should allocate the delivery charge by using:

(A) A percentage based on the total sales prices of the taxable property compared to the total sales prices of all property in the shipment; or

(B) A percentage based on the total weight of the taxable property compared to the total weight of all property in the shipment. The



seller shall tax the percentage of the delivery charge allocated to the taxable property, but does not have to tax the percentage allocated to the eligible property;

(7) For the purpose of a firearms sales tax holiday, eligible property qualifies for exemption, if:

(A) The item is both delivered to and paid for by the customer during the exemption period; or

(B) The customer orders and pays for the item and the seller accepts the order during the exemption period for immediate shipment, even if delivery is made after the exemption period. The seller accepts an order when the seller has taken action to fill the order for immediate shipment. Actions to fill an order include placement of an "in date" stamp on a mail order or assignment of an "order number" to a telephone order. An order is for immediate shipment when the customer does not request delayed shipment. An order is for immediate shipment, notwithstanding that the shipment may be delayed because of a backlog of orders, or because stock is currently unavailable to, or on back order by, the seller;

(8) For a sixty-day period immediately after the firearms sales tax holiday exemption period, when a customer returns an item that would qualify for the exemption, a credit for or refund of sales tax shall not be given, unless the customer provides a receipt or invoice that shows tax was paid, or the seller has sufficient documentation to show that tax was paid on the specific item. This sixty-day period is set solely for the purpose of designating a time period during which the customer must provide documentation that shows that sales tax was paid on returned merchandise. The sixty-day period is not intended to change a seller's policy on the time period during which the seller will accept returns; and

(9) The time zone of the seller's location determines the authorized time period for a firearms sales tax holiday, when the purchaser is located in one time zone and a seller is located in another.

(d) For purposes of subsection (c), "eligible property" means an item of a type that qualifies for exemption under this section.

SECTION 3. This act shall take effect July 1, 2020, the public welfare requiring it.

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Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 1905\***

**House Bill No. 2032**

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

Notwithstanding this chapter, the retail sale of diapers designed to be used by infants and children shall be taxed at the rate of four percent (4%) of the sales price.

SECTION 2. This act shall take effect July 1, 2020, the public welfare requiring it.



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Amendment No. \_\_\_\_\_

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Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 1803\***

**House Bill No. 2033**

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 9, Chapter 4, Part 54, is amended by adding the following as a new section:

On or before February 1 of each year, each state agency shall submit a written report to the clerks of the senate and the house of representatives to be distributed to all members of the finance, ways and means committees of the senate and the house of representatives summarizing the amount of funds allocated from federal block grants or other federal funds in the preceding fiscal year. The report must also summarize the purposes for which the funds were expended in such fiscal year, the amount of such funds that was unexpended, and any amount that was returned to the federal agency that supplied the original federal block grant or funds.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.



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Amendment No. \_\_\_\_\_

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Signature of Sponsor

**FILED**

Date \_\_\_\_\_

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Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 2509**

**House Bill No. 2285\***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-103(d)(1)(B), is amended by adding the following language at the end of the subdivision:

Notwithstanding this section or any other law to the contrary, the apportionment and distribution of state tax revenue provided in subdivision (d)(1)(A)(i) as it pertains to National Hockey League franchises and the apportionment and distribution of state tax revenue provided in subdivision (d)(1)(A)(ii) shall continue until June 30, 2049. A facility assessment shall be conducted on or before June 30, 2039, and on or before June 30, 2044. The objective of the assessments is to evaluate the facility's condition relative to comparable facilities and to reassess the facility's strategic plan through June 30, 2049. Concurrent with each facility assessment, there must be a review of the state tax revenue allocated pursuant to subdivisions (d)(1)(A)(i) and (d)(1)(A)(ii) ("arena sales taxes"). If arena sales taxes have grown by more than ten percent (10%) on average in each fiscal year beginning on July 1, 2020, through the assessment date, and if the facility manager has received adequate funds from arena sales taxes to satisfy debt service requirements on the facility's improvements in each fiscal year beginning on or after July 1, 2020, then the administrative fee received by the state must increase proportionately to the amount of increase in arena sales taxes that exceeds ten percent (10%). Notwithstanding the requirement in this subdivision (d)(1)(B) for such assessments, in no circumstance shall the administrative fee received by the state be reduced from the percentage of arena sales taxes allocated to the state as of January 1, 2020.



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SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

House Finance, Ways, and Means Subcommittee Am. #1

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Signature of Sponsor

**AMEND Senate Bill No. 2767**

**House Bill No. 2304\***

**FILED**

Date \_\_\_\_\_

Time \_\_\_\_\_

Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

by deleting Section 4 and substituting instead the following:

SECTION 4. This act shall take effect October 1, 2020, the public welfare requiring it.



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House Finance, Ways, and Means Subcommittee Am. #1

Amendment No. \_\_\_\_\_

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Signature of Sponsor

**FILED**

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Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 2306\***

**House Bill No. 2637**

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-207, is amended by deleting the section and substituting instead the following:

(a) No tax is due from the sale at retail, lease, rental, use, consumption, distribution, repair, storage for use or consumption in this state of the substances used for agriculture when sold to a qualified farmer or nurseryman in accordance with this section.

(b) For purposes of this section:

(1) "Agriculture" has the same meaning as defined in § 1-3-105(a)(2)(A)(i), (a)(2)(A)(ii), (a)(2)(B), and (a)(2)(C);

(2) "Qualified farmer or nurseryman" means a person who is engaged in agriculture and meets one (1) or more of the following criteria:

(A) The person is the owner or lessee of agricultural land from which one thousand five hundred dollars (\$1,500) or more of agricultural products were produced and sold during the year, including payments from government sources;

(B) The person is in the business of providing for-hire custom agricultural services for the plowing, planting, harvesting, growing, raising, or processing of agricultural products or for the maintenance of agricultural land;



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(C) The person is the owner of land that qualifies for taxation under the Agricultural Forest and Open Space Land Act of 1976, compiled in chapter 5, part 10 of this title; and

(D) The person's federal income tax return contains one (1) or more of the following:

(i) Business activity on IRS schedule F, profit or loss from farming; and

(ii) Farm rental activity on IRS form 4835, farm rental income and expenses or schedule E, supplemental income and loss; and

(3) "Substances":

(A) Means items used for agriculture including, but not limited to, materials, buildings, structures, fences, appliances, drugs, equipment, accessories, aircraft, computers, hardware, software, computer systems, warranties, technology, manuals, parts, hoses, pipes, appurtenances, labor, seeds, fertilizer, agri-sawdust, backup power infrastructure, pollution control, energy, water, chemicals, fluids, solvents, greases, heating and cooling systems, and machinery;

(B) Includes:

(i) Items that perform the actions of agriculture including, but not limited to, cultivating, irrigating, producing, housing, protecting, fencing, harvesting, transporting, packaging, storing, repairing, raising, caring, fertilizing, fueling, fabricating, pumping, maintaining, oiling, lubricating, feeding, hauling, watering, reproducing, milking, extracting, mowing, containing, processing, drying, washing, decontaminating, conveying, heating, and cooling; and

(ii) Items used for the maintenance and repair of substances used for agriculture; and

(C) Does not include automobiles, trucks, household appliances, and gasoline or diesel used in vehicles operated upon the public highways of this state.

(c) Substances are exempt entirely from the taxes imposed by this chapter whenever it may be established to the satisfaction of the commissioner that they are predominantly used by a qualified farmer or nurseryman in agriculture. Whenever the commissioner determines that the use of substances by a qualified farmer or nurseryman meets such test, the commissioner shall issue a notice regarding the entitlement to the exemption. A notice may be revoked by the commissioner upon a finding that the conditions precedent to the exemption no longer exist following a review by the government operations committees of the senate and the house of representatives meeting jointly or separately, or, alternatively, at the discretion of the chair of either of such committees, by a subcommittee of the government operations committees of the general assembly.

(d) Persons seeking to become qualified farmers or nurserymen shall apply to the commissioner for authority to make purchases exempt from tax. This application shall require information that the commissioner deems necessary. If the commissioner finds from the information that the applicant is entitled to be a qualified farmer or nurseryman, the commissioner shall issue a certificate granting the authority for a period of four (4) years, or until the applicant is no longer operating within the scope of its original application. Any misrepresentation made on the application by the applicant shall subject the applicant to any applicable tax, penalty, and interest.

(e) Persons who have obtained authority from the commissioner to make purchases tax exempt as a qualified farmer or nurseryman shall provide their vendors with a copy of the certificate issued by the commissioner or a fully completed

Streamlined Sales Tax certificate of exemption, which must include the exemption authorization number included on the certificate issued by the commissioner, to evidence qualification for the exemption.

(f) Persons making purchases exempt from tax under this section shall keep records to establish that the property qualifies for the exemption. The purchaser shall be liable for tax, penalty, and interest for making nonqualifying purchases without payment of tax.

(g) Notwithstanding subsection (b) to the contrary, a person that qualifies as a manufacturer under § 67-6-206 shall not qualify as a farmer or nurseryman under this section.

(h) Nothing in this section eliminates the tax-exempt status of any substance that is tax exempt on January 1, 2020.

SECTION 2. This act shall take effect July 1, 2020, the public welfare requiring it.